

DUTTON YARN COMPANY, L.P.**Power of Attorney**

1. I, Elkin McCallum, acting in my capacity as Chief Executive Officer of Tyng Textiles LLC, the sole General Partner of Dutton Yarn Company, L.P. (the "Company") do hereby confer on behalf of the Company unto Denis M. King, Esq., of the law firm of Goulston & Storrs, P.C., the following authority:

A special Power of Attorney to act on behalf of the Company in the court proceedings contemplated by that certain plea agreement dated June 1, 2004 between the Company and the Office of the United States Attorney for the District of Massachusetts, including without limitation, the authority to waive indictment and enter guilty pleas on behalf of the Company to an information charging criminal misdemeanor violations of Title 33, United States Code, Section 1319(c)(1)(A), and to act on the Company's behalf at the imposition of sentence resulting from said guilty pleas.

2. I hereby certify that I, Elkin McCallum, have full power and authority to grant this Power of Attorney on behalf of the Company.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 8th day of June, 2004 at Lowell, Massachusetts, United States of America.

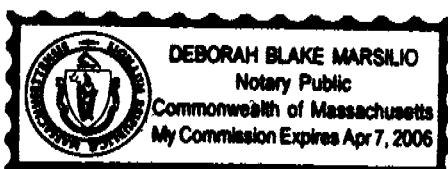


Elkin McCallum

Tyngsboro
Lowell, Massachusetts, ss.

Town Tyngsboro

In the City of Lowell, Commonwealth of Massachusetts, on this 8th day of June, 2004, before me, Notary Public in the Commonwealth of Massachusetts, appeared Elkin McCallum in his capacity as Chief Executive Officer of Tyng Textiles LLC, acting as the General Partner of Dutton Yarn Company, L.P., and acknowledged the execution of the foregoing power of attorney as his free act and deed on behalf of Tyng Textiles LLC and Dutton Yarn Company, L.P.



Deborah Blake Marsilio
Notary Public
My Commission Expires: 4-7-06